MONTANA LEGISLATIVE HISTORY

Chapter 38 1994

Bill H _____ S 552 Original bill & history ___C

H. Committee on Local Government		S. Committee on Taxation	
Hearing Date(s) Feb 08	✓C	Hearing Date(s) Jan 19	✓C
_____	___C	Jan 22	✓C
_____	___C	_____	___C
_____	___C	_____	___C
Date Out Feb 08	✓C	Jan 22	✓C

Did this bill originate in an interim committee? ___Yes ___No

Committee _____ Report _____

Jan 19

enticement for private industry, business, to come in and build. Testifying also as proponents were Mr. Gallagher from Helena and Mr. Schoenfel and Ms. Prchal both of Billings; Ed Gallagher and John Radonich, both of Anaconda; Mr. McConey of Butte; Keith Keller of Helena.

Members of the committee asked a number of questions of those testifying involving method of financing such renewal costs and concluded that further study be made of this bill. Chairman Nees asked for further testimony from opponents of the bill.

Senator McKeon moved that HOUSE BILL 193 be placed in a SUB-COMMITTEE. Senator Mathers seconded the motion; motion carried.

After a brief discussion on House Bill 517, a hold-over bill and previously heard, Senator Mathers moved that HOUSE BILL 517 BE NOT CONCURRED IN. Senator Turnage seconded the motion; motion carried.

CONSIDERATION OF SENATE BILL 551: Senator McGowan, author of the bill, said the bill was merely to clarify a tax classification and would involve no change in the law. Mr. Burr of the Department of Revenue also urged passage of the bill.

Senator McKeon moved SENATE BILL 551 DO PASS. Senator Mathers seconded the motion; motion carried.

CONSIDERATION OF SENATE BILL 552: Senator McGowan, author, explained his bill which concerns reimbursement to the Tax Appeal Board members for expense incurred in attending tax hearings and also would require counties to provide a meeting place for tax hearings and pick the cost of a written record of those proceedings. Mr. Wayrynen spoke in support of the bill, saying money is available at present to pay expenses of board members who have attended such hearings and the bill would allow those claims to be paid.

At this point in the meeting Senators Manning, Mathers and Klindt asked to be excused to attend other committee meetings.

Chairman Nees asked for questions from the committee on the bill. Dean Zinnecker of the Association of Counties spoke, saying the association was in favor of several of the amendments proposed by Mr. Wayrynen, but stated the association's objections to a number of the proposals. There was discussion between members of the committee and representatives of the STAB. Testimony also heard from Helen Peterson of the STAB. Mr. Miller distributed copies of the proposed amendments (copy attached). Mr. Burr and Mr. McGinnis of the Department of Revenue also discussed several aspects of the bill.

Chairman Nees questioned the committee as to what they wished to do regarding the bill and Senator McGowan moved SENATE BILL 552 be placed in a SUB-COMMITTEE. Senator Brooder seconded the motion; the motion carried.

CONSIDERATION OF SENATE BILL 599: Senator Turnage, author of the bill, introduced it and following this, the committee heard from Mr. Wayrynen and Charles Smith of the STAB. Morley Cooper of the STAB also spoke briefly regarding the bill.

Chairman Nees asked for opposition or further discussion of the bill and members of the committee requested the bill be deferred for action until a later date.

Chairman Nees appointed the following committee members to the previously-mentioned Sub-Committees:

HOUSE BILL 193	Senator	McKeon
	"	Bennett
	"	Turnage
SENATE BILL 552	Senator	McGowan
	"	Bennett
	"	Vainio

Due to the lengthy testimony on several of the bills, action and discussion on House Bill 68 was deferred.

ADJOURNMENT: There being no further business, Senator Broeder moved the meeting adjourn; motion seconded by Senator Mathers and motion was carried.

Nees

STANLEY NEES — CHAIRMAN

Proposed Amendment to Senate Bill 552

Amend the title of Senate Bill 552 on line 10, page 1 of the printed bill by adding the following words: "and providing for an effective date"

and amend the body of the Bill on page 6, after line 9, to add the following: "The provisions of this bill will be effective upon its passage and approval"

This further amendment is suggested because, as the Judicial review proceeding continues, it is entirely possible that some further order, or definition of the issues involved may be such that the State Tax Appeal Board should intervene in the proceeding.

The serving of the original petition to STAB would only notify it of that original petition but not of any subsequent pleadings or documents which might later involve the State Tax Appeal Board.

McGOWAN

Section 84-601

The proposed amendments to Section 84-601 are intended to remedy some problems of the county tax appeal boards.

When the legislation was enacted that created the county tax appeal boards the legislature decided that the members should receive mileage and per diem only. It appears that most legislators interpreted this to mean $16.00 per day that is referred to in Section 59-538 and mileage according to Section 59-801. Section 84-601 also states that travel expense and per diem of county board members shall be paid from the appropriation to the state tax appeal board.

The state board in seeking clarification as to the amount that could be paid the county board members looked to the instructions prepared by the department of administration. (See Instruction - Travel Expense Voucher). It was determined after consulting the legislative auditor that between the hours of 8:00 a.m. and 5:00 p.m. the members could only be paid $2.00 plus any mileage incurred from their homes at the rate of 12¢ per mile. This is finally borne out by an opinion from the attorney general of June 26, 1973.

When this became known there was a great amount of objection and criticism from people who had accepted appointments to the county boards. They felt this just wasn't any kind of fair or reasonable remuneration for serving on these boards. It also seems unlikely that this is what the legislature intended.

Therefore, the proposed amendment to Section 84-601 would provide $25.00 per day for members of the county boards only when they are in session or attending meetings called by the state tax appeal board.

It also provides that the $25.00 remuneration shall be effective July 1, 1973 in order that the effected members can be paid for their service during 1973. The county boards meet only during a three or four week period in July and August depending on the number of tax protests they have received.

The legislature contemplated an expense such as this in its appropriation for this purpose---so there are sufficient funds appropriated presently for payment of the county board members if this legislation is approved.

It simply is not logical to expect capable people to serve on these boards if they do not receive some proper compensation.

Evidence indicates that many members of county tax appeal boards accepted this decision grudgingly, but agreed to serve at least for this first year with the assurance that a sincere attempt would be made to correct this inequity.

If the situation is not corrected it appears that there could be numerous resignations from these boards and the counties may encounter considerable difficulty in finding people to fill the vacancies under the conditions that now exist.

The other amendment to Section 84-601 has to do with the miscellaneous operating expenses of the county tax appeal boards. For the initial hearings of the county boards the state tax appeal board paid these costs from its appropriation only to get the county boards into operation for their 1973 hearings. There is no clear statutory provision as to whose responsibility these expenses are. (see county expense breakdown)

This amendment would make this expense a county responsibility. The thinking is that if this expense rests with the county there will be a greater willingness to make temporary space available for this purpose and to share county owned equipment, office supplies and secretarial assistance. If the responsibility is not placed with the counties and the expense must be borne by the state; it is entirely possible that in many instances it will become necessary to rent temporary space, equipment, etc. and employ additional help at considerable greater cost.

Whichever choice is made, Section 84-601 should indicate who will assume the responsibility for these expenses of the county tax appeal boards in the future.

Proposal to Allow $25.00 per day

1973

156	CTAB Meetings Held
X 3	Members
468	Member Days
25.00	per day proposed
11,700	Cost (based on 1973 meetings)
1,089.59	Mileage Costs 1973
537.83	Per Diem Costs 1973
3,412.40	Other Costs 1973 (Secretarial, postage, etc.)
16,739.82	TOTAL COST

Notes: 1973

6 counties did not hold meetings.
14 counties held one or more meetings and did not submit claims for mileage or per diem.
10 counties held one or more meetings and did not submit claims for any cost.

~~Examples - 1973~~

Flathead - 3 meetings, 5 appeals, no mileage or per diem
Granite - 3 meetings, 5 appeals, no mileage or per diem
Lewis & Clark - 4 meetings, 13 appeals, no mileage or per diem
Missoula - 5 meetings; 14 appeals, no mileage or per diem
Silver Bow - 11 meetings, 58 appeals, charged for 1 transcript only
Yellowstone - 4 meetings, 4 appeals, no charges

INSTRUCTIONS: TRAVEL EXPENSE VOUCHER

A. Prepare the Travel Expense Voucher in original and two copies to provide for the following distribution:

ORIGINAL (White): Department of Administration, Accounting Bureau (attached to completed Form 231, Transfer-Warrant Claim)

DUPLICATE (Canary): Agency Permanent File (Form 231 or Form 241 file)

TRIPLICATE (Pink): Employee Personal File (if desired)

B. Record your complete name and mailing address in the block provided to ensure prompt delivery of the warrant.

C. Indicate the month for which the Travel Expense Voucher is being completed. In addition, your department and assigned location (i.e. name of division office) is to be given.

D. Indicate the general purpose of the travel. For example: attendance at a training conference; personal contact with clients, audit of state agency, etc.

E. Detailed instructions for completing claims portion of the form are as follows:

(See Chapter 1000 MAM for additional instructions):

COLUMN	REQUIREMENT
1	Record the time of departure and check AM or PM (12 noon is PM).
2	Record the time of arrival indicating AM or PM (12 midnight is AM).
3	Describe the travel in terms of departure point, destination point and points visited enroute.
4	Code the mode of travel used as follows: SC – State Car; CA – Commercial Aircraft; PT – Passenger Train; PC – Private Car; PA – Private Aircraft; OT – Other Transportation – Explain; SA – State Aircraft
5	Indicate total car mileage or air miles if personal car or aircraft was used. When more than one employee charges personal transportation, only one mileage allowance may be claimed.
6	Enter extension amount for mileage allowed calculated as follows: Private Car: Total Mileage (column 5) x 12¢ = Mileage Allowance Private Aircraft: Total Air Mileage (column 5) x 12¢ = Mileage Allowance
7	Enter the amount of per diem allowed based on the following schedule unless specific statutes allow otherwise:

TRAVEL TIME	IN STATE	OUT OF STATE	WASHINGTON D.C.
Three hours or less	None	None	None
Less than 24 Hours:			
Between 6 a.m. and 6 p.m.	$ 3.00	$ 3.00	$ 3.00
Other than 6 to 6. For each 6 hour period or fraction thereof	4.00	4.00	4.00
24 Hours or More:			
Full day	16.00	20.00	20.00
Partial day (using 24 hr clock)			

Departure	Return	Quarters			
0001 - 0600	1801 - 2400	4	16.00	20.00	20.00
0601 - 1200	1201 - 1800	3	12.00	15.00	15.00
1201 - 1800	0601 - 1200	2	8.00	10.00	10.00
1801 - 2400	0001 - 0600	1	4.00	5.00	5.00

8	Enter all expenses entitled for reimbursement and not provided in mileage allowance or per diem rate. For example: airline ticket, taxi fare. Receipts are to be obtained except for small amounts and attached to the agency copy of the Travel Expense Voucher. All other expenses are to be itemized by day in the block provided.
9	Enter total amount allowed by day.
10	Enter Column Totals for columns 6 thru 9 on line 10.
11	If travel advance is applicable, indicate the amount received.
12	If the total of line 11 is less than line 10, enter difference on line 12.
13	If line 11 is more than line 10, enter the amount due the State.

F. The Travel Expense Voucher must be signed by the employee claiming the expenses.

G. The Travel Expense Voucher must be approved by the employee's supervisor or authorized agency official.

1973 C.T.A.B. COSTS - 1973

County	Meetings Held	# of Appeals	Mileage Costs	Per Diem	Other Costs	TOTAL
Beaverhead	1	1				
Big Horn	4	13	21.60	30.00	58.40	110.00
Blaine	5	5	6.72		110.53	117.25
Broadwater	1	0				
Carbon						
Carter	2	0	63.84	20.00		83.84
Cascade	11	28	128.88	54.00	944.22	1,127.10
Chouteau	-	0				
Custer						
Daniels						
Dawson		3	19.12	16.00		35.12
Deer Lodge	5	3	3.00	17.00	26.00	46.00
Fallon	2	2	2.88	20.00	.98	3.46
Fergus	6	8	15.68	26.00	318.57	40[illegible]
Flathead	3	5			52.68	[illegible]
Gallatin	4	13	2.52	18.00	260.39	28[illegible]
Garfield		0	60.48	12.00		72.48
Glacier		1	19.20	6.00		25.20
Golden Valley		1	22.08	12.00	16.20	50.28
Granite	3	5			44.83	44.83
Hill						
Jefferson	3	0				
Judith Basin	6	3	47.16	32.00	27.31	1[illegible]
Lake	12	8	90.48	46.00	2.25	138[illegible]
Lewis & Clark	4	13			670.48	67[illegible]
Lib[illegible]	2	2	20.40	8.00		[illegible]
Lincoln		2	36.00	8.00		44.00
Madison			66.96	11.95		78.91
McCone			21.84	6.00		27.84
Meagher	2	2	12.48	18.88	80.45	111.81
Mineral	1	0				
Missoula	5	14			317.91	317.91
Musselshell	2	2	20.64	12.00	3.27	35.91
Park	4	8	54.72	16.00	31.99	102.71
Petroleum	2	0	30.24	12.00		42.24
Phillips						
Ponderа	2	7	23.04	12.00	92.04	120.00
Powder River	2	1				
Powell	2				35.00	35.00
Prairie	2	2	27.36	12.00		39.36
Ravalli	3	6	23.92	20.00	79.08	123.00
Richland	4	1		22.00		22.00
Roosevelt	1	0				
Rosebud	1	0	7.68	4.00		11.68
Sanders	1	0	17.28	2.00		19.28
Sheridan	2	0	24.48	12.00	39.60	76.08
Silver Bow	11	58			65.25	65.25
Stillwater	2	0	22.56	8.00		30.56
Sweet Grass	2	2	19.20		26.48	45.68
Teton	3	3	53.55	18.00	107.49	179.04
Toole						
Treasure		0				
Valley	3	0	37.44	6.00		43.44
Meatland	1	0				
Wibaux	2	0	20.16	12.00		32.16
Yellowstone	4	4				
	156	226	1,089.59	537.83	3,413.60	5,039.87

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

January 22, 1974

The fifth meeting of the Taxation Committee was called to order by Chairman Nees on the above date in Room 415 of the State Capitol Building at 8:00 a.m.

ROLL CALL: All committee members were present.

The following witnesses were present to testify:

Vernon Miller	State Tax Appeal Board
S. Keith Anderson	Montana Taxpayers Association
Bryand B. Anderson	Helena Property Owners Association
Dean Zinnecker	Montana Association of Counties
Ty Robinson	Montana R.R. Association
Dell R. Matthis	Western Microwave Inc.
Dennis Burr	Department of Revenue

Chairman Nees opened the meeting stating that a number of the held-over bills had been heard and discussed by the members and asked that the committee members, if they agreed, might take action on several of them.

DISPOSITION: Senator Mathers moved that HOUSE BILL 192 BE NOT CONCURRED IN. Senator Turnage seconded the motion; motion carried.

Senator Mathers moved that HOUSE BILL 58 BE NOT CONCURRED IN. The motion was seconded by Senator Turnage and motion carried.

Following the disposition of these bills, Chairman Nees asked for consideration of the bills scheduled for the day.

CONSIDERATION OF SENATE BILL 589: Senator Goodheart, sponsor of the bill, was present to give a brief testimony on his bill. Members of the committee asked about the present system of taxing microwave facilities and Mr. Burr answered several of their questions as well. Chairman Nees asked for further question and for opposition.

Senator Turnage moved SENATE BILL 589 DO PASS. Senator Mathers seconded the motion and motion was carried.

CONSIDERATION OF SENATE BILL 599: Senator Turnage, one of the bill's authors, discussed a number of proposed amendments to the bill. Committee members asked questions concerning these amendments, a copy of which is attached.

Following the discussion, Senator Turnage moved TO ADOPT THE AMENDMENTS TO SENATE BILL 599. Senator Bennett seconded the motion and motion was carried.

Senator Turnage then MOVED SENATE BILL 599 AS AMENDED DO PASS. Senator Mathers seconded the motion and motion was carried.

CONSIDERATION OF SENATE BILL 552: Senator McGowan discussed the

amendments to this bill, which had been placed in Sub-Committee. A copy of these amendments is attached.

Senator McGowan moved to ADOPT THE AMENDMENTS TO SENATE BILL 552. Senator Turnage seconded the motion and motion carried.

Senator McGowan moved that SENATE BILL 552 DO PASS AS AMENDED. Senator Turnage seconded the motion and motion was carried.

During an open discussion it was brought out that there were several bills previously heard by the committee and that had been publicly heard, and had not been acted upon. Senator Turnage made note of the fact that the members had agreed in their January 17th meeting to hold a number of bills dealing with tax exemptions and of a similar nature, and to act upon them at the same time. Senator Bennett, whose bills were scheduled for today, asked that his bills be heard at a later date as well.

Majority Leader Lynch was present and said that Representative Watt was anxious that the committee take action on his bill, HB36. Following a general discussion, Senator Mathers made the suggestion that the committee hold a special meeting and hear all bills that deal with tax exemptions. The committee also mentioned the fact they had heard several amendments proposed by Representative Watt and were at this time unsure of the amendments he was now proposing.

Since a number of the committee members had to leave to attend other meetings, Chairman Nees, on hearing agreement from committee members, asked for a move for adjournment. Majority Leader Lynch said he would ask for an adjournment of the Senate at 4 p.m., in order that the committee could hear Representative Watt's bill and the other tax bills now waiting in the committee.

The Secretary was instructed to send a Joint Meeting Notice to Majority Leader Lynch and Repr. Watt advising them that the committee would hear their respective bills, SB665 and HB36, on adjournment, today.

ADJOURN: Senator McGowan moved to adjourn the meeting with Senator Turnage seconding the motion; motion carried.

Nees

STANLEY NEES CHAIRMAN

FEBRUARY 8, 1974
PROCEEDINGS OF THE
LOCAL GOVERNMENT COMMITTEE

The meeting was called to order by Chairman Kosena. The secretary called roll; members absent were Representatives Lockrem and Zimmer.

SENATE BILL 552: Senator McGowen, explained the tax appeal boards. He told how this bill was supposed to set up tax appeal boards. He spoke on several counties and the meetings they have had. Witnesses for this bill were Ray Wayrenen and Dean Zinnicker. Both were in support of the bill. A few minor amendments were made and adopted. The committee moved that this bill do pass as amended. The committee vote was unanimously PASS AS AMENDED.

SENATE BILL 607: Senator Hinsal, spoke on the bill for Senator James. This bill proposes county commissioners must make designation as to the class of his county. The mill levy changes in every class of county. Due to rapid growth of the counties, we should have class designation every year. Mr. Dean Zinnicker was present in favor of the bill. The committee moved that this bill do pass. The committee was unanimously DO PASS.

SENATE BILLS 491 AND 492: These two bills were the results of studies on firemens pensions. Both bills were moved to pass by the committee. The committee vote was unanimously DO PASS.

HOUSE JOINT RESOLUTION 53: Representative Seifert, sponsor for the bill, spoke on the sewage system of Flathead Lake homes and the surrounding area. He described some tests being taken to determine how much sewage is being dumped into the lake. The public health department has done much in their concern of this problem. Representative Mann moved that this bill do pass. The committee vote was unanimously DO PASS.

HOUSE JOINT RESOLUTION 77: Representative Kosena, sponsor for the bill, spoke on the contents of this bill and its purpose. The bill was for more fire protection laws. He stated that we need a new up-dated system of laws. A motion was made the bill do pass. The committee vote was unanimously DO PASS.

HOUSE BILL 776: Representative cox, sponsor for the bill, moved it do pass beings it was heard at a previous meeting. The committee moved it do pass but be held in committee for a little while to get more research.

HOUSE BILL 864: This bill also was heard at a previous meeting. Representative Turman moved action on 864 be held until action on 776 and 867 was taken. The committee vote was in favor of this.

HOUSE BILL 867: This bill was also heard at a previous meeting. Representative Jones moved it do pass. The committee vote was DO PASS.

With no further business, the committee adjourned. The subcommittee on House Bill 805 met for a short time after. No definite decisions were reached.

Albert E. Kosena

Albert Kosena, Chairman

Lauri Peterson

Lauri Peterson, Secretary

widow or orphan of an active member who becomes deceased after July 1, 1973, or an active member who elects to retire after July 1, 1973, shall in no event become less than one-half (½) the regular monthly salary paid to a confirmed active fireman of that city as provided each and every year in the annual budget of that city. Provided, that said pension shall be paid to the within named widow only so long as she remains unmarried, and further provided, that a widow of a deceased fireman shall not be entitled to the pension, provided for by this act, in those cases where the marriage was consummated after the fireman had elected to retire from active service and received a "service pension" as provided for by section 11-1925; or in those cases where the marriage was consummated after the fireman had qualified and was receiving a "disability pension" as provided for by section 11-1926. Provided further, that the pension herein provided for shall not be paid to the orphans of deceased firemen after they have attained the age of eighteen (18) years. In case of volunteer firemen such pension shall in no event exceed the sum of seventy-five ($75) dollars per month."

Approved February 25, 1974

CHAPTER NO. 37

AN ACT TO AMEND SECTIONS 26-1701, 26-1702, AND 26-1705, AND TO REPEAL SECTION 26-1703, R.C.M. 1947, PROVIDING FOR WRITTEN CERTIFICATION THAT THE IMPORTATION OR SOURCE OF LIVE OR DEAD SALMONID FISH OR EGGS IS FREE OF SUCH INFECTIOUS ORGANISMS AS THE STATE FISH AND GAME COMMISSION MAY SPECIFY; ELIMINATING THE INFORMATION REQUIRED IN THE CERTIFICATE, AND PROVIDING FOR QUARANTINE OF CARGOES AND VEHICLES VIOLATING THESE REQUIREMENTS.

Be it enacted by the Legislature of the State of Montana:

Section 1. Section 26-1701, R.C.M. 1947, is amended to read as follows:

"26-1701. **Importation of salmonid fish or eggs unlawful unless certified free of infectious organisms.** It is unlawful to bring live or dead salmonid fish or eggs into the state of Montana for any purpose unless such importations are shipped direct from the hatchery where reared to destination, and a written certification *is provided* that the importation or source is free of *such* infectious organisms as the state fish and game commission may specify. Such certification shall be made in the state of origin by a fish pathologist designated for this purpose by the United States secretary of the interior or by the state fish and game director. Certification of the source may be by inspection of the hatchery of origin conducted annually or at such other times as the state fish and game director may order. *A copy of the certification shall accompany each shipment.*"

Section 2. Section 26-1702, R.C.M. 1947, is amended to read as follows:

"26-1702. **Infectious organisms dead — certification unnecessary.** Nothing in this act shall restrict the importation and transportation of dead salmonid fish or eggs when such fish or eggs have been processed or prepared in a manner whereby such infectious organisms as the state fish and game commission may specify, have been killed. Salmon caught and brought directly into North America and transported into Montana for processing or sale, or any salmonid caught wild in North America shall be exempt from the requirement for certification."

Section 3. Section 26-1705, R.C.M. 1947, is amended to read as follows:

"26-1705. **Penalty — misdemeanor — quarantine — cooperation with department of highways.** Any person violating any provision of this act shall be deemed guilty of a misdemeanor and shall be punished as prescribed in section 26-324. *In addition, the cargo and vehicle in violation, at the option of the department of fish and game shall be either denied the right to proceed further within the state of Montana or quarantined until inspected by a designated biologist from the department of fish and game. The department shall inform the department of highways of the provisions regarding importation of salmonid fish and eggs, so that the department of highways may enforce such provisions at ports of entry and checking stations under section 32-2421.*"

Section 4. Section 26-1703, R.C.M. 1947, is repealed.

Approved February 25, 1974.

CHAPTER NO. 38

AN ACT REVISING THE HEARING AND APPEAL PROCEDURES OF COUNTY TAX APPEAL BOARDS AND PROVIDING FOR THE COMPENSATION OF MEMBERS OF SUCH BOARDS, AND AMENDING SECTIONS 84-601, 84-604, 84-708, AND 84-709, R.C.M. 1947; AND PROVIDING FOR AN EFFECTIVE DATE.

Be it enacted by the Legislature of the State of Montana:

Section 1. Section 84-601, R.C.M. 1947, is amended to read as follows:

"84-601. **County tax appeal board — when to hear protests.** The board of county commissioners of each county shall appoint a three (3) member county tax appeal board. The members of each tax appeal board shall be residents of the county in which they serve; they shall serve four (4) year terms and shall *effective July 1, 1973,* receive *compensation of twenty-five dollars ($25) per day and* travel expenses only when the county tax appeal board is in session to hear taxpayers appeals from property tax assessments *or attending meetings called by the state tax appeal board.*

Travel expenses and *compensation* shall be paid from the appropriation to the state tax appeal board. *Office space and equipment for the county tax appeal boards shall be furnished by the county. All other incidental expenses will be paid from the appropriation of the state tax appeal board.* The first term shall run from July 1, 1973, through December 31, 1976. The county tax appeal board must meet on the third Monday of July in each year to hear protests concerning assessments made by the department of revenue. It must continue in session for that purpose from time to time until the business of hearing protests is disposed of, but not later than the second Monday in August. In connection with any such appeal, the county tax appeal board shall have the authority to change any assessment or fix the assessment at some other level."

Section 2. Section 84-604, R.C.M. 1947, is amended to read as follows:

"84-604. **Examination of applicant.** Before the county tax appeal board grants any application or makes any reduction applied for, it must examine on oath, the person or agent making the application, touching the value of the property of each person. No reduction must be made unless such person or agent makes an application, as provided in the preceding section, and attends and answers all questions pertinent to the inquiry. The testimony of all witnesses upon such hearing must be *taken in shorthand or by stenotype or electronically recorded* and preserved *for one (1) year. If the decision of the county tax appeal board is appealed, all testimony must be transcribed or otherwise reduced to writing and forwarded together with all exhibits to the state tax appeal board.* The date of hearing, the proceedings before the board, and the decision, must be entered upon the minutes of the board, and the board shall notify the applicant of its decision, by registered or certified mail within three (3) days thereafter. A copy of the minutes of the county tax appeal board must be transmitted to the state tax appeal board no later than three (3) days after the third Monday in August."

Section 3. Section 84-708, R.C.M. 1947; is amended to read as follows:

"84-708. **Powers and duties.** It shall be the duty of the state tax appeal board:

(1) To prescribe rules and regulations for the tax appeal boards of the different counties in the performance of their duties *and for this purpose may schedule meetings of county tax appeal boards, and it shall be the duty of all invited county tax appeal board members to attend if possible and the cost of their attendance shall be paid from the appropriation of the state tax appeal board;*

(2) To hear appeals from decisions of the county tax appeal boards;

(3) To hear appeals from decisions of the department of revenue in regard to business licenses, property assessments, taxes, and penalties.

(4) Hearings, witnesses, contempt, fees and subpoenas. Oaths to witnesses in any investigation by the state tax appeal board may be administered by a member of the board or his agent. In case any witness shall fail to obey any summons to appear before said board, or shall refuse to testify, or answer any material questions, or to produce records, books,

papers, or documents when required to do so, such failure or refusal shall be reported to the attorney general, who shall thereupon institute proceedings in the proper district court to punish the witness for such neglect or refusal. Any person who shall testify falsely in any material matter, under consideration by the board shall be guilty of perjury and punished accordingly. Witnesses attending shall receive like compensation as witnesses in the district court. Such compensation shall be charged to the proper appropriation for the board.

(5) The state tax appeal board shall also have the duties of an appeal board relating to such other matters as may be provided by law."

Section 4. Section 84-709, R.C.M. 1947, is amended to read as follows:

"84-709. **Appeal to state tax appeal board — hearing.** Any person, firm or corporation or the department of revenue in behalf of the state, or any municipal corporation, aggrieved by the action of any county tax appeal board, may appeal to the state board by filing with the county tax appeal board a notice of appeal, and a duplicate thereof with the state board, within ten (10) days after the *receipt of the decision* of the county board, which notice shall specify the action complained of and the reasons assigned for such complaint. The state board shall set such appeal for hearing either in its office in the capitol or such county seat as the board shall deem advisable to facilitate the performance of its duties or to accommodate parties in interest, and shall give to the appellant and to the county board at least five (5) days' notice of the time and place of such hearing; at the time of giving such notice the state board may require the county board to certify to it the minutes of the proceedings resulting in such action and all testimony taken in connection therewith, and the state board may, in its discretion, determine the appeal on such record or may hear further testimony. For the purpose of expediting its work the state board may refer any such appeal to one (1) of its members and the person so designated shall have and exercise all the powers of the board in conducting such hearings, and shall, as soon as possible thereafter, report the proceedings, together with a transcript of the testimony received, to the board and the state board shall determine such appeal on the record so made. On all hearings at county seats throughout the state, the state board or the member designated to conduct a hearing may employ the local court reporter or other competent stenographer to take and transcribe the testimony received, and the cost thereof may be paid out of the general appropriation for the board."

Section 5. This act shall be effective upon its passage and approval.

Approved February 25, 1974

CHAPTER NO. 39

AN ACT AMENDING SECTION 46-1501, R.C.M. 1947, TO PERMIT JOINT HERD DISTRICTS WHICH CROSS TWO (2) OR MORE COUNTY LINES.

Be it enacted by the Legislature of the State of Montana: